



CITY OF BRYAN
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QUARTERLY BUDGET REPORT

CITY OF BRYAN, TEXAS
FISCAL YEAR 2020

FOR THE THREE MONTHS ENDING DECEMBER 31, 2019

Table of Contents

	Page
Changes in Fund Balance	1
Governmental Funds:	
Fund Narratives	2
General Fund Summary	4
Hotel Tax Fund Summary	5
Oil and Gas Fund Summary	6
Capital Reserve Fund Summary	7
Debt Service Fund Summary	8
Street Improvement Fund Summary	9
Drainage Utility Fund Summary	10
TIRZ Summaries	11
Enterprise Funds:	
BTU – City	16
BTU – Rural	16
Water Fund	18
Wastewater Fund	19
Solid Waste Fund	20
Coulter Airport Fund	21
Bryan Commerce & Development Fund	22
Internal Service Funds:	
Self-Insurance Fund	23
Employee Benefits Fund	24
Warehouse Fund	25
Sales Tax and HOT Revenue Trends	26

CITY OF BRYAN, TEXAS
Change in Fund Balance Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	FY2020 Adopted Budget
Governmental Funds				
General	\$ 4,744	\$ 7,961	\$ (3,217)	\$ (636)
Hotel/Motel Tax	263	89	175	18
Oil & Gas Fund	101	149	(49)	656
Capital Reserve Fund	17	16	0	65
Debt Service	3,074	4,439	(1,366)	(318)
Street Improvement Fund	702	(323)	1,026	(4,515)
Drainage Improvement	(518)	(199)	(318)	(1,116)
TIRZ #10-Traditions	1,282	1,659	(377)	1,341
TIRZ #19-Nash Street	17	206	(189)	(62)
TIRZ #21-Downtown Bryan	72	106	(34)	(8)
TIRZ #22-Target	223	224	(1)	(11)
TIRZ #22-North	109	110	(0)	(8)
Community Development	(157)	152	(309)	-
Grant Fund	(13)	-	(13)	-
Court Technology	10	4	5	17
Miscellaneous Trusts	19	-	19	-
Enterprise Funds				
BTU - City	13,048	5,697	7,352	12,325
BTU - Rural	3,449	1,494	1,955	54
Water	1,379	595	784	(1,058)
Wastewater	1,108	566	541	(4,107)
Solid Waste	265	249	16	(41)
Airport	(13)	21	(35)	(6)
Bryan Commerce & Development	(3)	1	(3)	(1,297)
Internal Service Funds				
Self-Insurance Fund	(266)	(478)	212	(288)
Employee Benefits Fund	(178)	157	(335)	341
Warehouse Fund	8	3	4	(8)
Change in Fund Balance	\$ 28,742	\$ 22,899	\$ 5,842	\$ 1,335

General Fund

The General Fund fund balance available for operations at December 31, 2019 was \$27,052k, or 122 days of operating expenditures. This balance is \$4,499k, or 14.3%, below projections. This variance is mainly due to revenues being lower than projected and a lower than expected beginning fund balance. Revenues and right-of-way payments for the General Fund are under budget by \$3,928, or 15.4%, and expenditures are under budget by \$711k, or 4.0%. A discussion of the revenue and expenditure variances is included below.

Revenue Narrative

Through December of FY 2020, General Fund Revenues, not including right-of-way payments, are \$4,003k, or 18.2%, under budget. Overall, revenue variances are under budget in Property Taxes, Franchise Fees, Grants and Charges for Services. Property taxes are under budget by \$4,379k, or 31.6%, due to timing of collections from large mortgage companies. Notable revenue variances include:

Sales tax: Actual sales tax receipts of \$6,235k through December of FY 2020 are \$583k, or 10.3%, over budget, and are \$603k or 17.2% above FY 2019 collections through the same period. Notable increases were seen in manufacturing, professional services, and oil and gas production activities.

Property tax: Property tax revenue collections of \$21,578k are \$497k, or 2.3%, under budget. Through December, 86.4% of budgeted property tax revenues have been collected. In FY 2018, property tax revenues were at 90.5% collected through December.

Franchise Fees: Franchise fee revenues of \$763k are \$185k, or 19.5%, under budget. The variance is related to timing of payments for the second quarter.

Charges for Services: Charges for services of \$2,450k are \$139k, or 5.4%, under budget through December of FY 2019. This variance is due to revenues from Parks and Recreation programs, including golf, are under budget by \$292k or 36.1% due to the continuous rain in the Fall. The variance is partially offset by Ambulance collections and mowing and demolition revenues which are over budget by \$56k each.

Miscellaneous: Miscellaneous revenues of \$1,933k are over budget by \$554k, or 40.2%. This variance is due to interest income that is over budget by \$180k, fire reimbursed expenses of \$155k, unbudgeted police auction and seizure proceeds of \$86k, payment-in-lieu-of-taxes agreement with Axis Pipe and Tube which is over budget by \$67k, and library donations that are over budget by \$57k.

Expenditure Narrative

General Fund operating expenditures are \$1,780k, or 4.8%, under budget through December of FY 2019. Expense variances are largely due to the timing of projects and staff vacancies. Notable variances include:

Public Safety: Public Safety is under budget \$260k, or 1.3%. The budget variance is primarily due to vacancies in Municipal Court, Fire and Police causing personnel expenses to be under budget by \$325k, misc. expenditures that are under budget by \$55k and capital purchase that are under budget by \$45k due to timing. These variances are partially offset by overtime for Fire which is over budget by \$218k due to vacancies.

Public Works: Public Works is under budget \$362k, or 12.0%. The budget variance is due to vacancies in Engineering causing personnel expenses to be under budget by \$185k and miscellaneous expenses that are under budget by \$181k due to the timing of projects.

Community Services: Community Services is under budget by \$216k, or 4.8%. The budget variance is primarily due to personnel expenses that are under budget by \$409k due to the timing of seasonal employees. The variance is partially offset by unbudgeted capital expenditures related to Siena Park of \$192k which will be included in a future budget amendment.

General Admin: General Admin is under budget by \$273k, or 10.6%. The budget variance is due to miscellaneous expenditures which are under budget by \$126k due to timing and personnel expenses that are under budget by \$77k due to vacancies.

Non-departmental: Non-departmental is under budget by \$417k, or 16.6% due to the timing of payments for contractual obligations for Chapter 380 incentive agreements which accounts for \$235k of the budget variance. Also, the Economic Development Foundation has a fund balance that will cover operations for FY 2019 therefore funding from the City is not expected to be necessary, which accounts for \$138k of the budget variance.

Other Funds

Special Revenue Funds

Hotel Tax Fund: Hotel Tax Fund revenues are over budget by \$206k, or 29.4%, due to higher than expected room night activity. Expenditures are also over budget by \$129k, or 19.0%, due to timing.

Debt Service Fund: Revenues are slightly under budget by \$364k, or 5.2%, due to the timing of property tax payments.

TIRZ 10: Expenditures are over budget by \$250k, or 23.8%, due the timing of project cost reimbursement payments. The fund balance at December 31, 2019 was \$2,242k.

TIRZ 19: Expenditures are below budget by \$116K, or 89.2%, due the timing of project cost reimbursements. The developer is collecting documentation to submit for reimbursement.

Sales tax: Actual sales tax receipts of \$11,011k through December of FY 2019 are \$317k, or 3.0%, over budget, and are \$775k or 9.4% above FY 2018 collections through the same period. Notable increases were seen in manufacturing, professional services, and oil and gas production activities.

Enterprise Funds

BTU - City: Revenues are over budget by \$13,641, or 16.9%, mainly due to TMPA net revenues from operations and a refund from TMPA working capital. Departmental O&M is under budget by \$1,994k, or 16.9%, due to the timing of expenditures. Capital expenditures are under budget by \$3,135k, or 44.0%, due to the timing of capital projects.

BTU - Rural: Departmental O&M is under budget by \$1,206k, or 64.3%, due to timing. Capital expenditures are under budget by \$4,129k, or 92.2%, due to slower growth in the Rural system (mainly in College Station) and the timing of FY 2019 capital projects.

Water Fund: Revenues are under budget by \$338k, or 6.0%, due to rain in the Fall that resulted in less water usage than projected. Capital expenditures are over budget by \$1,302k, or 93.9%, due to the purchase of land for the ASR project. A budget amendment will be taken to City Council later in the fiscal year for this purchase.

Wastewater Fund: Revenues are over budget by \$499, or 8.3%, due to an increase in commercial sales during FY 2019.

BCD: Expenditures are over budget by \$254k, or 1,059.4%, due to the purchase of land adjacent to the old municipal golf course. A budget amendment for this fund will be taken to City Council later in the fiscal year.

Internal Service Funds

Self Insurance Fund: Revenues are over budget by \$430k, or 30.8%, due to a stop-loss aggregate refund. These are funds that offset claims that are over a certain dollar threshold.

Employee Benefits Fund: Expenditures in this fund are over budget by \$413k, or 6.9%, due to claims expenses that are higher than projected. The ending fund balance for this fund is \$216k, or seven (7) days of budgeted expenditures, at December 31, 2019. The minimum requirement for this fund is 30 days of budgeted expenditures. Rates will be adjusted during FY 2019 to account for this fund balance shortfall.

CITY OF BRYAN, TEXAS
General Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Revenues:					
City Sales Tax	\$ 6,235	\$ 5,652	\$ 583	10.3%	\$ 23,468
Property Tax	9,479	13,858	(4,379)	-31.6%	26,356
Franchise Fees	109	115	(7)	-5.8%	1,830
Licenses & Permits	224	136	88	64.1%	673
Grants	301	323	(22)	-6.9%	1,293
Charges for Services	918	1,288	(369)	-28.7%	5,301
Fines	452	381	71	18.6%	1,525
Miscellaneous/Shared Tax	288	254	34	13.3%	2,881
Subtotal Revenues	18,006	22,009	(4,003)	-18.2%	63,326
ROW Payments	3,648	3,573	75	2.1%	15,019
Transfers In	-	-	-	0.0%	645
Total Revenues, Transfers & ROW	21,654	25,582	(3,928)	-15.4%	78,990
Expenditures :					
Public Safety	9,361	9,326	36	0.4%	43,921
Public Works	1,021	1,291	(270)	-20.9%	5,913
Development Services	519	613	(94)	-15.3%	3,009
Community Services	2,118	2,004	114	5.7%	9,018
Support Services	3,134	3,337	(203)	-6.1%	13,097
General Administration	1,025	1,199	(174)	-14.5%	5,347
Non-departmental	1,195	1,374	(179)	-13.0%	5,415
Administrative Reimbursements	(1,523)	(1,523)	(0)	0.0%	(6,093)
Total Expenditures	16,911	17,621	(711)	-4.0%	79,627
Net Increase/(Decrease)	4,744	7,961	(3,217)	-40.4%	(636)
Beginning Fund Balance	28,477	28,840	(363)	-1.3%	28,840
Ending Fund Balance	33,221	36,801	(3,580)	-9.7%	28,204
Restricted or Committed Fund Balance	6,169	5,250	919	17.5%	5,250
Fund Balance Available for Operations	\$ 27,052	\$ 31,551	(4,499)	-14.3%	\$ 22,954
# of Days of Reserve	122	143	(20)		104
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 13,271	\$ 13,271			\$ 13,271
Target Operating Reserve					
100 Days of Operating Expenses	\$ 22,119	\$ 22,119			\$ 22,119

CITY OF BRYAN, TEXAS
Hotel Tax Fund
December 31, 2019
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Room Tax Receipts	\$ 498	\$ 503	\$ (5)	-1.1%	\$ 1,725
Interest Income	13	11	2	21.1%	43
Total Revenues	511	514	(3)	-0.6%	1,768
<u>Expenditures</u>					
<u>Program Grants and Other Expenditures</u>					
Arts Council ⁽¹⁾	31	45	(14)	-31.0%	180
Art Path - Arts Council	-	-	-	0.0%	10
Experience Bryan College Station ⁽¹⁾	129	150	(21)	-13.7%	598
Chamber of Commerce	-	-	-	0.0%	5
Downtown Bryan Association ⁽²⁾	-	81	(81)	0.0%	324
Texas Reds -DBA	-	-	-	0.0%	110
The Stella Hotel	-	55	(55)	0.0%	165
Veterans Memorial	25	25	-	0.0%	25
Park & Rec Expense (City of Bryan)	12	25	(13)	-51.0%	105
Communications/Marketing (City of Bryan)	20	19	1	4.1%	75
Historical Restoration	-	-	-	0.0%	50
Subtotal Program Grants	217	399	(183)	(0.46)	1,647
<u>Single Purpose/Events Grants</u>	-	26	(26)	0.0%	103
Challenge Soccer Club	3	-	3	0.0%	-
Lone Star Softball, Llc	4	-	4	0.0%	-
Amigos of the Brazos Valley	15	-	15	0.0%	-
Texas A&M University - Beef Cattle	2	-	2	0.0%	-
Texas Health Occupations Association	4	-	4	0.0%	-
Texas Society of Professional Engineers	1	-	1	0.0%	-
Texas GridIron	1	-	1	0.0%	-
Subtotal Single Purpose/Event Grants	30	26	5	18.1%	103
Total Expenditures	247	425	(179)	-42.0%	1,750
Net Increase/(Decrease)	263	89	175	197.4%	18
Beginning Operating Funds	2,344	2,492	(148)	-5.9%	2,492
Ending Operating Funds	\$ 2,608	\$ 2,580	\$ 27		\$ 2,510
Days of Operating Funds	536	531	6		516
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 292	\$ 292			\$ 292

⁽¹⁾ The budget variance is due to timing of payments related to processing new annual contracts.

⁽²⁾ The budget variance for Downtown Bryan Association is due to a delay in the final funding agreement.

CITY OF BRYAN, TEXAS
Oil & Gas Fund
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Property Taxes	\$ 80	\$ 62	\$ 18	28.5%	\$ 318
Royalties	12	81	(69)	-85.6%	311
Interest Income	9	7	3	40.2%	27
Total Revenues	101	149	(49)	-32.6%	656
<u>Expenditures</u>					
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	101	149	(49)	-32.6%	656
Beginning Operating Funds	1,926	1,810	116	6.4%	1,810
Ending Operating Funds	\$ 2,027	\$ 1,959	\$ 67	3.4%	\$ 2,466
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Capital Reserve Fund
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 17	\$ 16	\$ 0	2.1%	\$ 65
Total Revenues	17	16	0	2.1%	65
<u>Expenditures</u>					
Capital Projects	-	-	-	0.0%	-
Total Expenditures	-	-	-	0.0%	-
Net Increase/(Decrease)	17	16	0	2.1%	65
Beginning Operating Funds	3,490	3,478	11	0.3%	3,478
Ending Operating Funds	\$ 3,506	\$ 3,495	\$ 12	0.3%	\$ 3,543
Minimum Target Fund Balance \geq \$0	\$ -	\$ -			\$ -
Operating Funds = Working Capital					

CITY OF BRYAN, TEXAS
Debt Service Fund Summary
December 31, 2019
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Property Tax ⁽¹⁾	\$ 3,061	4,429	\$ (1,368)	-30.9%	\$ 8,471
Interest Income	12	13	(0)	-1.2%	102
BVSWMA (Interest on Notes Receivable)	-	-	-	0.0%	131
Subtotal Revenues	3,074	4,442	(1,368)	-30.8%	8,704
Transfers In	-	-	-	0.0%	1,782
<i>Total Non-Operating Revenues</i>	-	-	-	0.0%	1,782
Total Revenues	3,074	4,442	(1,368)	-30.8%	10,487
<u>Expenditures</u>					
Debt Payments	-	-	-	0.0%	10,795
Paying Agent Fees	-	3	(3)	0.0%	10
Total Expenditures	-	3	(3)	-100.0%	10,805
Net Increase/(Decrease)	3,074	4,439	(1,366)	-30.8%	(318)
Beginning Operating Funds	1,858	1,674	183	10.9%	1,674
Ending Operating Funds	\$ 4,931	\$ 6,114	\$ (1,183)	-19.3%	\$ 1,356
Days of Operating Funds	164	204	(39)		45
Operating Reserve					
30 Days of Operating Expenses	\$ 900	\$ 900			\$ 900

⁽¹⁾ Property tax collections are under budget due timing of collections. The budgeted amount is based on historical collections. Collections in January are trending closer to budget.

CITY OF BRYAN, TEXAS
Street Improvement Fund
December 31, 2019
(in thousands)

<u>Revenues</u>	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Fees & Other	\$ 1,496	\$ 1,445	\$ 51	3.6%	\$ 5,778
Interest Income	35	23	13	57.3%	90
Trsf from Other Funds	-	-	-	0.0%	10
Total Revenues	1,531	1,467	64	4.4%	5,878
<u>Expenditures</u>					
Street Maintenance ⁽¹⁾	494	1,679	(1,185)	-70.6%	9,172
Salaries and Benefits	12	29	(17)	-58.9%	116
Alloc. Costs from City Dept.	26	26	0	0.0%	105
Contractual Services ⁽¹⁾	242	17	225	1302.0%	69
Transfers	-	-	-	0.0%	777
Utility Admin reimbursement	36	38	(2)	-5.5%	154
Total Expenditures	829	1,790	(961)	-53.7%	10,393
Net Increase/(Decrease)	702	(323)	1,026	-317.5%	(4,515)
Beginning Operating Funds	8,187	5,376	2,811	52.3%	5,376
Ending Operating Funds	\$ 8,890	\$ 5,053	\$ 3,837	75.9%	\$ 861
Days of Operating Funds	308	175	133		30
Target Operating Reserve					
60 Days of Operating Revenues	\$ 963	\$ 963			\$ 963

Operating Funds = Working Capital

⁽¹⁾ The variance is due to timing of street maintenance projects including: Waco Street Realignment, Kazmeier Road, and W 17th St. The variance is partially offset by contractual services that were budgeted in street maintenance but categorized as contractual services.

CITY OF BRYAN, TEXAS

Drainage Fund

December 31, 2019

(in thousands)

	YTD	YTD	YTD	YTD	FY2020
Revenues	Actual	Budget	Budget	Variance	Adopted
			Variance	%	Budget
Fees	\$ 250	\$ 240	\$ 9	3.8%	\$ 962
Interest Income	13	12	1	5.8%	50
Total Revenues	263	253	10	3.9%	1,012
Expenditures					
Storm System Capital ⁽¹⁾	710	395	315	79.7%	1,900
Contr. Eng/Planning	17	-	17	0.0%	-
Alloc. Costs from City Dept.	17	17	0	0.0%	70
Contractual Services	23	-	-	-	-
Transfer to Other Funds	-	24	(24)	0.0%	95
Utility Admin reimbursement	13	15	(2)	-14.4%	58
Misc.	1	1	(0)	-14.4%	5
Total Expenditures	780	452	305	67.6%	2,128
Net Increase/(Decrease)	(518)	(199)	(318)	159.9%	(1,116)
Beginning Operating Funds	2,978	1,329	1,649	124.2%	1,329
Ending Operating Funds	\$ 2,461	\$ 1,129	\$ 1,331	117.9%	\$ 212
Days of Operating Funds	416	191	225		36
Target Operating Reserve					
60 Days of Operating Revenues	\$ 160	\$ 160			\$ 160

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to timing of storm system projects including: Melba Circle (FY 2020), Kazmeier Rd (FY 2019), and Cherry Creek Circle (FY 2019) drainage improvements and other miscellaneous projects. A budget amendment will be proposed later in FY 2020 for prior year budgeted expenditures.

CITY OF BRYAN, TEXAS
TIRZ 10 - Traditions Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 1,167	1,167	\$ -	0.0%	\$ 2,220
Property tax - County	632	632	-	0.0%	1,202
Interest Income	1	7	(7)	-90.9%	29
Total Revenues	1,800	1,806	(7)	52.2%	3,451
<u>Expenditures</u>					
Transfer to Debt Service Fund	-	-	-	0.0%	1,020
Contractual & Project Cost Reimb. ⁽¹⁾	518	147	371	251.2%	590
Transfer to General Fund for Reimb.	-	-	-	0.0%	500
Total Expenditures	518	147	371	251.2%	2,110
Net Increase/(Decrease)	1,282	1,659	(377)	-22.7%	1,341
Beginning Operating Funds	645	342	303	88.4%	342
Ending Operating Funds	\$ 1,927	\$ 2,001	\$ (74)	-3.7%	\$ 1,683
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to the timing of payments for project cost reimbursements. The City will not make payments over the annual budgeted amount.

CITY OF BRYAN, TEXAS
TIRZ 19 - Nash Street Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 204	204	\$ -	0.0%	\$ 388
Interest Income	2	2	(0)	-11.7%	7
Total Revenues	206	206	(0)	-0.1%	395
<u>Expenditures</u>					
Construction Costs ⁽¹⁾	189	-	189	0.0%	-
Parks and Recreation System	0	-	-	0.0%	310
Transfer to Debt Service Fund	-	-	-	0.0%	138
Transfer to Other Funds	-	-	-	0.0%	10
Total Expenditures	189	-	189	0.0%	458
Net Increase/(Decrease)	17	206	(189)	-91.9%	(62)
Beginning Operating Funds	366	113	254	225.3%	113
Ending Operating Funds	\$ 383	\$ 318	\$ 64	20.2%	\$ 50
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

⁽¹⁾ The budget variance is due to the carryover of payments for project cost reimbursements that were budgeted in FY 2019. A budget amendment will be proposed later in FY 2020 for the prior year project expenditures.

CITY OF BRYAN, TEXAS
TIRZ 21 - Downtown Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 105	105	\$ -	0.0%	\$ 200
Interest	2	1	1	107.1%	4
Total Revenues	107	106	1	1.0%	204
<u>Expenditures</u>					
Consulting Services	35	-	35	0.0%	-
Downtown Façade Grant Program	-	-	-	0.0%	100
Buildings	-	-	-	0.0%	57
Parks & Recreation System	-	-	-	0.0%	55
Total Expenditures	35	-	35	0.0%	212
Net Increase/(Decrease)	72	106	(34)	-32.0%	(8)
Beginning Operating Funds	490	470	20	4.3%	470
Ending Operating Funds	\$ 562	\$ 576	\$ (14)	-2.4%	\$ 462
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - Target Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 133	133	\$ -	0.0%	\$ 253
Property tax - County	90	90	-	0.0%	171
Interest Income	0	1	(1)	-68.3%	5
Total Revenues	223	224	(1)	-0.4%	429
<u>Expenditures</u>					
Transfer to Other Funds	-	-	-	0.0%	145
Transfer to Debt Service	-	-	-	0.0%	295
Total Expenditures	-	-	-	0.0%	440
Net Increase/(Decrease)	223	224	(1)	-0.4%	(11)
Beginning Operating Funds	62	61	1	2.3%	61
Ending Operating Funds	\$ 285	\$ 285	\$ 1	0.2%	\$ 50
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
TIRZ 22 - North Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Property tax - City	\$ 65	65	\$ -	0.0%	\$ 124
Property tax - County	44	44	-	0.0%	83
Interest Income	0	1	(0)	-56.2%	3
Total Revenues	109	110	(0)	-0.4%	210
<u>Expenditures</u>					
Contractual Services	-	-	-	0.0%	95
Transfer to Debt Service	-	-	-	0.0%	123
Total Expenditures	-	-	-	0.0%	218
Net Increase/(Decrease)	109	110	(0)	-0.4%	(8)
Beginning Operating Funds	58	58	(0)	-0.7%	58
Ending Operating Funds	\$ 167	\$ 168	\$ (1)	-0.5%	\$ 50
Minimum Target Fund Balance	\$ 50	\$ 50			\$ 50

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
BTU - City
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues ⁽¹⁾					
Retail	\$ 11,556	\$ 11,025	\$ 531	4.8%	\$ 48,524
Wholesale	3,802	3,641	161	4.4%	15,662
Fuel Revenues	16,602	16,353	248	1.5%	78,387
Regulatory Charge Pass Thru	4,002	3,787	215	5.7%	16,623
TCOS Revenue	7,661	7,661	0	0.0%	31,470
Other Operating Revenues ⁽²⁾	3,300	726	2,574	354.4%	3,105
<i>Total Operating Revenues</i>	46,923	43,195	3,729	8.6%	193,771
Non-Operating Revenues					
Interest Income	740	702	38	5.4%	2,808
Total Revenues	47,663	43,897	3,767	8.6%	196,578
Expenditures					
Operating Expenses					
Energy Cost	16,602	16,353	248	1.5%	78,387
Capacity Cost	196	-	196	0.0%	-
TCOS Expense	4,002	3,787	215	5.7%	16,623
TCOS Expense - Wholesale	593	617	(24)	-3.9%	2,466
Departmental Expenses ⁽³⁾	5,761	6,325	(564)	-8.9%	24,760
Admin. Reimbursement to COB	939	938	1	0.1%	3,752
Admin. Reimbursement from COB	(449)	(492)	43	-8.7%	(1,968)
<i>Total Operating Expenses</i>	27,643	27,528	114	0.4%	124,020
Non-Operating Expenses					
Annual Capital ⁽⁴⁾	3,757	7,521	(3,764)	-50.0%	27,235
Right of Way Payments	3,216	3,150	65	2.1%	13,296
Debt Service	-	-	-	0.0%	19,703
<i>Total Non-Operating Expenses</i>	6,972	10,671	(3,699)	-34.7%	60,234
Total Expenditures	34,615	38,200	(3,585)	(0)	184,254
Net Increase/(Decrease)	13,048	5,697	7,352	129.0%	12,325
Beginning Operating Cash	76,466	64,538	11,929	18.5%	64,538
Reserve Fund Transfer	-	-	-	0.0%	1,905
Ending Operating Cash	\$ 89,515	\$ 70,234	\$ 19,280	27.5%	\$ 78,767
Rate Stabilization Fund	\$ 1,718	\$ 1,773	(55)	-3.1%	\$ 1,773
Total	\$ 91,233	\$ 72,007	\$ 19,225	26.7%	\$ 80,540
Days of Operating Funds	269	212	57		214
Minimum Operating Reserve Requirement					
90 Days of Operating Expenses	\$ 31,005	\$ 31,005			\$ 31,005
Target Operating Reserve					
175 Days of Operating Expenses	\$ 37,895	\$ 37,895			\$ 37,895

⁽¹⁾ Base revenues are higher than budget due to warmer than average weather in September.

⁽²⁾ Other Operating Revenues are over budget due to a working capital refund from TMPA.

⁽³⁾ Departmental expenses are lower than budget due to timing of expected costs.

⁽⁴⁾ Capital expenditures are lower than budget due to timing of FY 20 projects.

CITY OF BRYAN, TEXAS
BTU - Rural
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2019 Adopted Budget
Revenues					
Operating Revenues					
Base Revenues ⁽¹⁾	6,698	6,287	411	6.5%	28,347
Fuel Revenues	3,643	3,515	127	3.6%	15,646
Regulatory Charge Pass Thru	1,180	1,159	21	1.8%	5,126
Other Operating Revenues	134	113	22	19.5%	450
<i>Total Operating Revenues</i>	<u>11,655</u>	<u>11,074</u>	<u>581</u>	<u>5.3%</u>	<u>49,569</u>
Non-Operating Revenues					
Interest Income	155	128	27	21.0%	512
Total Revenues	<u>11,810</u>	<u>11,202</u>	<u>608</u>	<u>5.4%</u>	<u>50,081</u>
Expenditures					
Operating Expenses					
Purchased Power - Base	2,597	2,523	74	2.9%	10,969
Purchased Power - Fuel	3,643	3,515	127	3.6%	15,646
Regulatory Charge	1,180	1,159	21	1.8%	5,126
Departmental Expense	245	312	(67)	-21.6%	3,071
All Other	-	-	-	0.0%	36
<i>Total Operating Expenses</i>	<u>7,665</u>	<u>7,509</u>	<u>156</u>	<u>2.1%</u>	<u>34,848</u>
Non-Operating Expenses					
Annual Capital ⁽²⁾	697	2,199	(1,502)	-68.3%	12,203
Debt Service	-	-	-	0.0%	2,977
<i>Total Non-Operating Expenses</i>	<u>697</u>	<u>2,199</u>	<u>(1,502)</u>	<u>-68.3%</u>	<u>15,180</u>
Total Expenditures	<u>8,361</u>	<u>9,708</u>	<u>(1,347)</u>	<u>-13.9%</u>	<u>50,027</u>
Net Increase/(Decrease)	3,449	1,494	1,955	130.9%	54
Beginning Operating Cash	17,140	13,488	3,652	27.1%	13,488
Ending Operating Cash	<u>\$ 20,589</u>	<u>\$ 14,982</u>	<u>\$ 5,607</u>	<u>37.4%</u>	<u>\$ 13,543</u>
Days of Operating Funds	216	157	59		142
Minimum Operating Reserve Requirement					
45 Days of Operating Expenses	\$ 4,356	\$ 4,356			\$ 4,356
Target Operating Reserve					
60 Days of Operating Expenses	\$ 5,808	\$ 5,808			\$ 5,808

⁽¹⁾ Base revenues are higher than budget due to warmer than expected temperatures in September.

⁽²⁾ Capital expenditures are lower than budget due to slower growth in the Rural system and timing of FY 2020 projects.

CITY OF BRYAN, TEXAS
Water Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Revenues					
Operating Revenues					
Water Sales ⁽¹⁾	\$ 3,446	\$ 3,132	\$ 314	10.0%	\$ 12,600
Water Penalties	37	35	2	6.1%	134
Miscellaneous	-	-	-	0.0%	563
<i>Total Operating Revenues</i>	<u>3,483</u>	<u>3,167</u>	<u>316</u>	<u>10.0%</u>	<u>13,297</u>
Non-Operating Revenues					
Interest Income	41	49	(8)	-16.1%	210
Water Tap Fees	62	26	36	135.4%	165
Oil & Gas Royalty	0	0	(0)	-99.7%	0
Inventory markup	6	5	1	16.9%	21
Miscellaneous non-operating income ⁽²⁾	106	13	92	697.1%	53
Transfers from Other Funds	6	6	(0)	0.0%	24
<i>Total Non-Operating Revenues</i>	<u>221</u>	<u>100</u>	<u>121</u>	<u>121.3%</u>	<u>474</u>
Total Revenues	<u>3,704</u>	<u>3,267</u>	<u>437</u>	<u>13.4%</u>	<u>13,770</u>
Expenditures					
Operating Expenses					
Water Administration	170	169	1	0.5%	662
Water Production	634	701	(67)	-9.6%	2,988
Water Distribution	579	576	2	0.4%	2,656
General & Admin. Reimbursement	127	127	0	0.0%	508
Transfer to Other Funds	18	18	0	0.0%	73
Transfer to BTU	127	144	(17)	-12.1%	578
<i>Total Operating Expenses</i>	<u>1,655</u>	<u>1,736</u>	<u>(81)</u>	<u>-4.7%</u>	<u>7,464</u>
Non-Operating Expenses					
Annual Capital ⁽³⁾	131	327	(196)	-59.8%	2,740
Right of Way Payments	172	159	14	8.6%	665
Paying Agent Fee & Misc. Debt Expense	1	4	(3)	-72.7%	15
Bond Sale Expense	-	5	(5)	0.0%	20
Debt Service	365	441	(76)	-17.2%	3,924
<i>Total Non-Operating Expenses</i>	<u>670</u>	<u>936</u>	<u>(266)</u>	<u>-28.4%</u>	<u>7,364</u>
Total Expenditures	<u>2,325</u>	<u>2,672</u>	<u>(347)</u>	<u>-13.0%</u>	<u>14,828</u>
Net Increase/(Decrease)	1,379	595	784	131.9%	(1,058)
Beginning Operating Funds	5,205	6,076	(871)	-14.3%	6,076
Ending Operating Funds	<u>\$ 6,584</u>	<u>\$ 6,671</u>	<u>\$ (86)</u>	<u>-1.3%</u>	<u>\$ 5,018</u>
Days of Operating Funds	318	322	(4)		242
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,244	\$ 1,244			\$ 1,244

Operating Funds = Working Capital

⁽¹⁾ Water Sales: Residential sales are over budget by \$192k and commercial sales are over budget by \$124k due to a drier than average Fall. The budget estimates are based on historical trends.

⁽²⁾ The budget variance is primarily due to waterline reimbursements from previous year projects.

⁽³⁾ The budget variance is due to timing of capital projects.

CITY OF BRYAN, TEXAS
Wastewater Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Revenues					
Operating Revenues					
Sewer System Revenue ⁽¹⁾	\$ 3,176	\$ 3,061	\$ 115	3.8%	\$ 12,200
Sewer Penalties	29	31	(2)	-7.3%	124
Miscellaneous	1	1	(0)	-24.5%	6
Pretreatment Fees	134	146	(13)	-8.6%	585
Oil/Gas Permit Fees	-	10	(10)	0.0%	40
Mobile Food Vendors	1	4	(2)	-62.7%	15
Hauler & Sewer Inspection Fees	8	2	6	322.2%	7
<i>Total Operating Revenues</i>	<u>3,348</u>	<u>3,255</u>	<u>94</u>	<u>2.9%</u>	<u>12,977</u>
Non-Operating Revenues					
Sewer Tap Fees	43	30	13	44.6%	120
Miscellaneous-Non Operating	10	7	3	43.0%	29
Transfers from Other Funds	67	67	0	0.0%	268
Interest Income	56	49	7	13.5%	225
<i>Total Non-Operating Revenues</i>	<u>176</u>	<u>153</u>	<u>23</u>	<u>15.1%</u>	<u>642</u>
Total Revenues	<u>3,525</u>	<u>3,408</u>	<u>117</u>	<u>3.4%</u>	<u>13,619</u>
Expenditures					
Operating Expenses					
Wastewater Administration	117	158	(41)	-25.8%	638
Wastewater Collection	499	535	(36)	-6.7%	2,346
Wastewater Pre-Treatment	22	25	(3)	-13.4%	100
Wastewater Treatment ⁽²⁾	530	735	(206)	-28.0%	2,933
Environmental Services	126	151	(24)	-16.1%	654
General & Admin Reimbursement	135	135	0	0.0%	538
Transfer to Other Funds	12	12	0	0.0%	48
Transfer to BTU	124	141	(17)	-12.3%	565
<i>Total Operating Expenses</i>	<u>1,564</u>	<u>1,891</u>	<u>(327)</u>	<u>-17.3%</u>	<u>7,821</u>
Non-Operating Expenses					
Annual Capital	425	494	(69)	-14.0%	5,543
Right of Way Payments	159	162	(3)	-2.0%	646
Paying Agent Fee	-	1	(1)	0.0%	5
Debt Service	269	293	(24)	-8.1%	3,711
<i>Total Non-Operating Expenses</i>	<u>853</u>	<u>950</u>	<u>(97)</u>	<u>-10.3%</u>	<u>9,905</u>
Total Expenditures	<u>2,417</u>	<u>2,842</u>	<u>(424)</u>	<u>-14.9%</u>	<u>17,726</u>
Net Increase/(Decrease)	1,108	566	541	95.5%	(4,107)
Beginning Operating Funds	9,611	8,354	1,257	15.0%	8,354
Ending Operating Funds	<u>\$ 10,718</u>	<u>\$ 8,920</u>	<u>1,798</u>	<u>20.2%</u>	<u>\$ 4,246</u>
Days of Operating Funds	493	411			195
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 1,304	\$ 1,304			\$ 1,304

Operating Funds = Working Capital

⁽¹⁾ Sewer System Revenue: The budget variance is primarily due to an increase in commercial sales which is over budget by \$111k.

⁽²⁾ Wastewater Treatment: The budget variance is due to operating expenses which are under budget including: utilities by \$80k, maintenance by \$44k, contractual services by \$20k, and license and permit fees by \$18k.

CITY OF BRYAN, TEXAS
Solid Waste Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Revenues					
Operating Revenues					
Residential Refuse	\$ 1,121	\$ 1,128	\$ (7)	-0.6%	\$ 4,512
Commercial Refuse	910	910	(0)	0.0%	3,640
Penalties	20	22	(2)	-9.1%	89
License & Permit Fees	18	17	1	3.8%	70
Recycling	5	8	(3)	-40.0%	32
Miscellaneous	2	2	0	9.9%	8
<i>Total Operating Revenues</i>	<u>2,077</u>	<u>2,088</u>	<u>(11)</u>	<u>-0.5%</u>	<u>8,351</u>
Non-Operating Revenues					
Interest Income	32	12	20	158.0%	50
Transfers/Reimbursements	28	28	0	0.0%	111
<i>Total Non-Operating Revenues</i>	<u>60</u>	<u>40</u>	<u>20</u>	<u>49.0%</u>	<u>161</u>
Total Revenues	<u>2,137</u>	<u>2,128</u>	<u>9</u>	<u>0.4%</u>	<u>8,512</u>
Expenditures					
Operating Expenses					
Administration	965	1,033	(68)	-6.6%	5,071
Call Center	65	79	(14)	-18.0%	349
Recycling	73	104	(32)	-30.2%	445
<i>Total Operating Expenses</i>	<u>1,103</u>	<u>1,217</u>	<u>(114)</u>	<u>-9.3%</u>	<u>5,865</u>
Non-Operating Expenses					
General & Admin. Reimbursement	127	127	0	0.0%	506
Transfer to Wastewater	4	4	0	0.0%	15
Transfer to BTU	140	143	(4)	-2.5%	574
Transfer to Other Funds	2	2	-	0.0%	6
Right of Way Payments	102	102	(0)	-0.4%	412
Annual Capital ⁽¹⁾	395	285	110	38.6%	1,176
<i>Total Non-Operating Expenses</i>	<u>768</u>	<u>662</u>	<u>106</u>	<u>16.0%</u>	<u>2,688</u>
Total Expenditures	<u>1,871</u>	<u>1,879</u>	<u>(8)</u>	<u>-0.4%</u>	<u>8,553</u>
Net Increase/(Decrease)	265	249	16	6.5%	(41)
Beginning Operating Funds	6,298	5,901	398	6.7%	5,901
Ending Operating Funds	<u>\$ 6,564</u>	<u>\$ 6,149</u>	<u>\$ 414</u>	<u>6.7%</u>	<u>\$ 5,860</u>
Days of Operating Funds	403	377	25		360
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 977	\$ 977			\$ 977

Operating Funds = Working Capital

⁽¹⁾The budget variance is related to heavy movable equipment which was budgeted in FY 2019 and purchased in FY 2020. A budget amendment will be proposed later in FY 2020 for prior year budgeted expenditures.

CITY OF BRYAN, TEXAS
Coulter Airport Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Rent	\$ 55	\$ 58	\$ (2)	-3.9%	\$ 231
Fuel Revenue	85	104	(19)	-18.0%	356
<i>Total Operating Revenues</i>	<u>141</u>	<u>161</u>	<u>(21)</u>	<u>-13.0%</u>	<u>587</u>
Non-Operating Revenues					
Grants	-	12	(12)	0.0%	50
Interest Income	0	0	0	25.4%	1
Misc. Revenues	1	0	1	205.4%	1
Transfers from Other Funds	-	-	-	0.0%	187
<i>Total Non-Operating Revenues</i>	<u>1</u>	<u>13</u>	<u>(12)</u>	<u>-91.1%</u>	<u>239</u>
Total Revenues	<u>142</u>	<u>175</u>	<u>(33)</u>	<u>-18.8%</u>	<u>826</u>
<u>Expenditures</u>					
Operating Expenses					
Salaries and Benefits	41	43	(2)	-5.1%	190
Supplies	1	3	(2)	-61.1%	12
Fuel for Resale	41	64	(22)	-35.0%	254
Maintenance	9	3	6	198.7%	12
Other Services and Charges	15	9	6	66.9%	37
<i>Total Operating Expenses</i>	<u>108</u>	<u>122</u>	<u>(14)</u>	<u>-11.6%</u>	<u>505</u>
Non-Operating Expenses					
Debt Service	-	-	-	0.0%	82
Annual Capital	16	-	16	0.0%	120
General & Admin. Reimbursement	31	31	0	0.0%	125
<i>Total Non-Operating Expenses</i>	<u>47</u>	<u>31</u>	<u>16</u>	<u>52.0%</u>	<u>326</u>
Total Expenditures	<u>155</u>	<u>153</u>	<u>2</u>	<u>1.3%</u>	<u>832</u>
Net Increase/(Decrease)	(13)	21	(35)	-162.6%	(6)
Beginning Operating Funds	102	91	11	12.5%	91
Ending Operating Funds	<u>\$ 89</u>	<u>\$ 112</u>	<u>\$ (24)</u>	<u>-21.0%</u>	<u>\$ 85</u>
Days of Operating Funds	63	80	(17)		60
Minimum Operating Reserve Requirement					
60 Days of Operating Expenses	\$ 84	\$ 84			\$ 84

Operating Funds = Working Capital

CITY OF BRYAN, TEXAS
Bryan Commerce and Development Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Interest Income	\$ 18	\$ 13	\$ 5	37.5%	\$ 52
Total Revenues	18	13	5	0.0%	52
<u>Expenditures</u>					
Utilities Services	1	-	1	0.0%	-
Annual Capital	5	-	5	0.0%	1,300
Liability Insurance	1	1	(0)	-1.1%	4
Miscellaneous Charges	2	-	2	0.0%	-
Alloc Cost From City Dept.	11	11	0	0.0%	46
Total Expenditures	21	12	8	67.6%	1,349
Net Increase/(Decrease)	(3)	1	(3)	-489.9%	(1,297)
Beginning Operating Funds	3,828	2,610	1,218	46.7%	2,610
Ending Operating Funds	\$ 3,825	\$ 2,611	\$ 1,214	46.5%	\$ 1,313
Minimum Target Fund Balance \geq \$0	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF BRYAN, TEXAS
Self Insurance Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
<u>Revenues</u>					
Operating Revenues					
Defensive Driving Fees	\$ -	\$ 0	\$ (0)	0.0%	\$ 0
Liability/Workers Comp Ins Premiums	626	589	37	6.3%	2,354
<i>Total Operating Revenues</i>	<u>626</u>	<u>589</u>	<u>37</u>	<u>6.3%</u>	<u>2,354</u>
Non-Operating Revenues					
Interest Income	18	18	0	1.4%	72
Miscellaneous revenues	0	-	0	0.0%	5
S/L Aggregate Refund	-	38	(38)	0.0%	152
Insurance Reimbursements	15	1	13	0.0%	5
<i>Total Non-Operating Revenues</i>	<u>33</u>	<u>57</u>	<u>(24)</u>	<u>-42.5%</u>	<u>234</u>
Total Revenues	<u>659</u>	<u>646</u>	<u>13</u>	<u>2.0%</u>	<u>2,588</u>
<u>Expenditures</u>					
Operating Expenses					
Personnel Services	106	124	(18)	-14.9%	558
Supplies	78	62	17	26.8%	85
Maintenance	-	0	(0)	0.0%	2
Other Services & Charges	35	42	(7)	-16.3%	167
Judgment & Damage Claims	(6)	10	(16)	-156.9%	40
Liability Insurance	496	542	(45)	-8.4%	637
Claims Administration	8	12	(5)	-36.7%	50
Workers Comp & Liability Claims ⁽¹⁾	60	184	(124)	-67.5%	1,049
<i>Total Operating Expenses</i>	<u>778</u>	<u>977</u>	<u>(199)</u>	<u>-20.4%</u>	<u>2,588</u>
Non-Operating Expenses					
Allocated Cost from City Depts.	47	47	0	0.0%	188
Transfer to Other Funds	100	100	-	0.0%	100
<i>Total Non-Operating Expenses</i>	<u>147</u>	<u>147</u>	<u>0</u>	<u>0.0%</u>	<u>288</u>
Total Expenditures	<u>925</u>	<u>1,124</u>	<u>(199)</u>	<u>-17.7%</u>	<u>2,876</u>
Net Increase/(Decrease)	(266)	(478)	212	-44.3%	(288)
Beginning Operating Funds	3,385	2,983	401	13.5%	2,983
Ending Operating Funds	<u>\$ 3,118</u>	<u>\$ 2,505</u>	<u>\$ 613</u>	<u>24.5%</u>	<u>\$ 2,695</u>
Days of Operating Funds	434	348	85		375
Target Operating Reserve	\$ 2,400	\$ 2,400			\$ 2,400

Operating Funds = Working Capital

⁽¹⁾ The budget for claims is based on historical experience. Actual claims and timing of claims expense will vary year to year.

CITY OF BRYAN, TEXAS
Employee Benefits Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Revenues					
Operating Revenues					
Employee Contributions ⁽¹⁾	\$ 582	\$ 601	\$ (19)	-3.2%	\$ 2,404
City Contributions	2,365	2,425	(60)	-2.5%	9,699
Retiree Health Premiums	156	161	(5)	-3.1%	642
<i>Total Operating Revenues</i>	<u>3,102</u>	<u>3,186</u>	<u>(84)</u>	<u>-2.6%</u>	<u>12,745</u>
Non-Operating Revenues					
Interest Income	9	10	(1)	-7.2%	40
Stop/Loss Aggregate Refund	25	-	25	0.0%	-
Flex Admin Fee	2	3	(0)	-8.5%	11
Health Claim Rebates	131	75	56	74.5%	300
BISD Reimbursement	82	89	(7)	-7.8%	357
Transfers In	100	100	-	0.0%	100
<i>Total Non-Operating Revenues</i>	<u>350</u>	<u>277</u>	<u>73</u>	<u>26.4%</u>	<u>808</u>
Total Revenues	<u>3,452</u>	<u>3,463</u>	<u>(11)</u>	<u>-0.3%</u>	<u>13,552</u>
Expenditures					
Operating Expenses					
Administrative Reimbursements	47	47	0	0.0%	186
Claims Administration	2	3	(2)	-52.6%	14
Health Insurance Administration	84	126	(42)	-33.1%	503
Health Insurance Claims ⁽²⁾	3,148	2,767	381	13.8%	10,718
Health Saving Account	-	-	-	0.0%	124
EAP	4	3	0	1.5%	14
Affordable Care Act Compliance Fees	-	1	(1)	0.0%	6
Stop Loss Premium	226	233	(7)	-3.2%	932
<i>Total Operating Expenses</i>	<u>3,510</u>	<u>3,181</u>	<u>329</u>	<u>10.3%</u>	<u>12,497</u>
Non-Operating Expenses					
Employee Health Center	60	62	(2)	-3.6%	357
BISD Health Center Expense	60	62	(2)	-3.9%	357
<i>Total Non-Operating Expenses</i>	<u>120</u>	<u>125</u>	<u>(5)</u>	<u>-3.7%</u>	<u>714</u>
Total Expenditures	<u>3,630</u>	<u>3,306</u>	<u>325</u>	<u>9.8%</u>	<u>13,211</u>
Net Increase/(Decrease)	(178)	157	(335)	-212.9%	341
Beginning Operating Funds	(84)	395	(479)	-121.2%	395
Ending Operating Funds	<u>\$ (261)</u>	<u>\$ 553</u>	<u>\$ (814)</u>	<u>-147.3%</u>	<u>\$ 737</u>
Days of Operating Funds	(8)	16	(23)		21
Target Operating Reserve					
30 Days of Budgeted Expenditures	\$ 1,041	\$ 1,041			\$ 1,041

Operating Funds = Working Capital

⁽¹⁾ The City increased the employee contribution rate effective January 1st to cover the deficit.

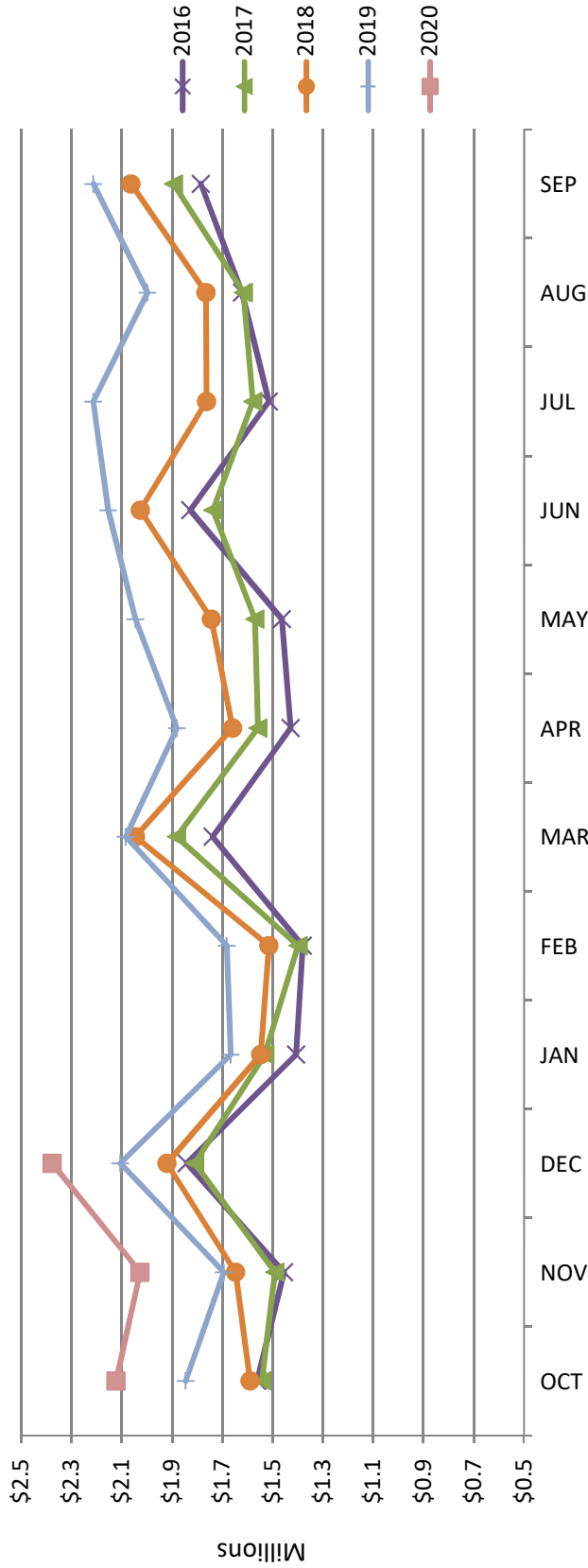
⁽²⁾ The budget for claims is based on historical experience. Actual claims and timing of claims expense will vary year to year.

CITY OF BRYAN, TEXAS
Warehouse Fund Summary
December 31, 2019
(in thousands)

	YTD Actual	YTD Budget	YTD Budget Variance	YTD Variance %	FY2020 Adopted Budget
Revenues					
Operating Revenues					
Inventory Mark-up	\$ 0	\$ 0	\$ 0	468.7%	\$ 9
Fuel Mark-up	14	15	(1)	-4.5%	60
<i>Total Operating Revenues</i>	<u>15</u>	<u>15</u>	<u>(1)</u>	<u>-3.4%</u>	<u>69</u>
Non-Operating Revenues					
Interest Income	0	0	0	468.7%	0
Misc. Revenues	2	2	(1)	-28.7%	0
Transfers from Other Funds	62	62	0	0.0%	250
<i>Total Non-Operating Revenues</i>	<u>64</u>	<u>65</u>	<u>(0)</u>	<u>-0.8%</u>	<u>250</u>
Total Revenues	<u>79</u>	<u>80</u>	<u>(1)</u>	<u>-1.3%</u>	<u>319</u>
Expenditures					
Operating Expenses					
Salaries and Benefits	45	51	(6)	-12.6%	226
Supplies	4	5	(1)	-13.8%	18
Maintenance	0	0	(0)	-1.6%	2
Other Services and Charges	22	20	2	8.7%	81
Total Expenditures	<u>71</u>	<u>76</u>	<u>(5)</u>	<u>-6.9%</u>	<u>328</u>
Net Increase/(Decrease)	8	3	4	129.9%	(8)
Beginning Operating Funds	3	13	(10)	-74.6%	13
Ending Operating Funds	<u>\$ 11</u>	<u>\$ 16</u>	<u>\$ (5)</u>	<u>-32.8%</u>	<u>\$ 4</u>
Days of Operating Funds	12	18	(6)		5
Minimum Target Fund Balance ≥ \$0	\$ -	\$ -			\$ -

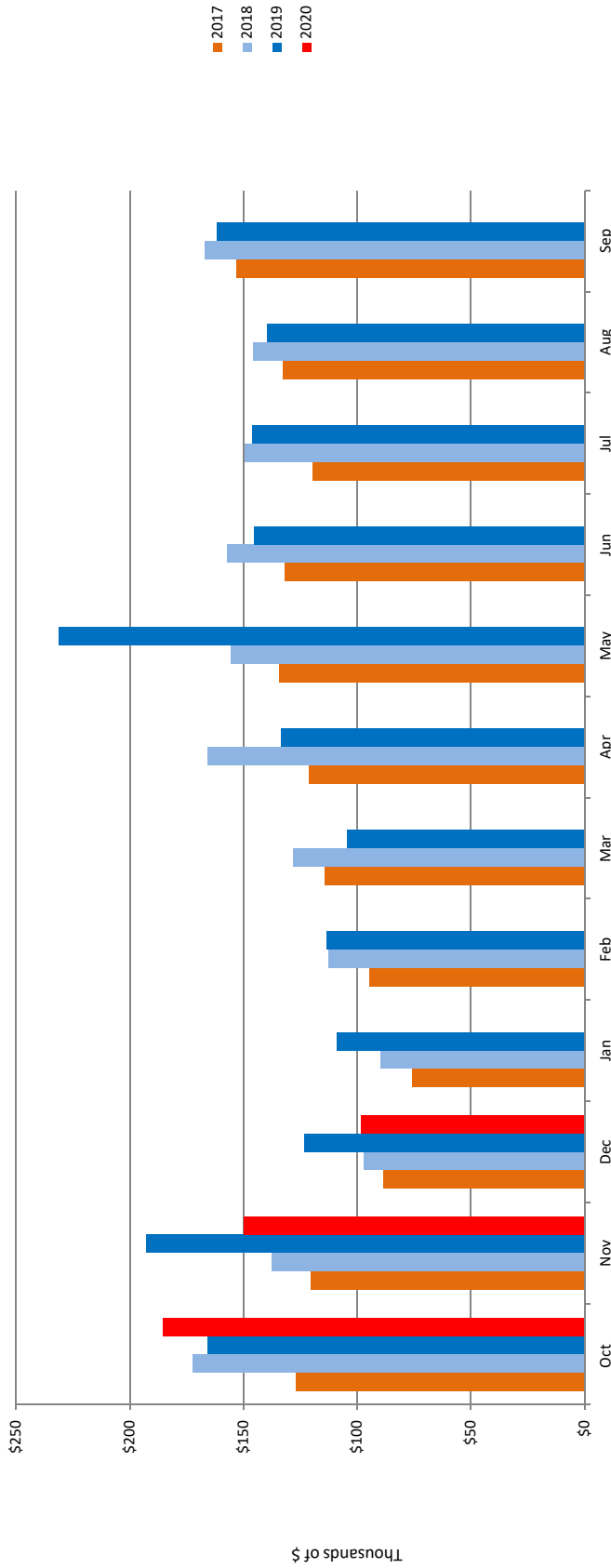
Operating Funds = Working Capital

City of Bryan Sales Tax Analysis* Current & Last Four Fiscal Years



* Includes sales tax receipts collected by the State and sales tax receipts collected by the City of Bryan

City of Bryan Hotel Occupancy Tax Revenue Trends



Month	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	
Total for FY 2017	\$ 126,779	\$ 120,569	\$ 88,550	\$ 75,698	\$ 94,715	\$ 114,299	\$ 121,214	\$ 134,242	\$ 131,896	\$ 119,475	\$ 132,607	\$ 152,986	\$ 1,413,030	
Total for FY 2018	\$ 172,427	\$ 137,466	\$ 97,019	\$ 89,603	\$ 112,491	\$ 128,070	\$ 165,975	\$ 155,619	\$ 157,250	\$ 149,579	\$ 145,946	\$ 167,043	\$ 1,678,488	
Total for FY 2019	\$ 165,899	\$ 193,036	\$ 123,421	\$ 108,860	\$ 113,396	\$ 104,676	\$ 133,452	\$ 231,249	\$ 145,400	\$ 146,205	\$ 139,558	\$ 161,854	\$ 1,767,005	
Total for FY 2020	\$ 185,266	\$ 149,723	\$ 98,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 433,535	
Monthly budget	\$ 162,466	\$ 180,588	\$ 159,911	\$ 116,933	\$ 99,075	\$ 117,747	\$ 125,042	\$ 149,847	\$ 163,341	\$ 154,561	\$ 146,004	\$ 149,486	\$ 1,725,000	
													YTD Budget	\$ 502,965
													\$ Over/(Under) YTD	\$ (69,431)
													% Over/(Under) YTD	-13.80%
													FY2020 Budget	\$ 1,725,000